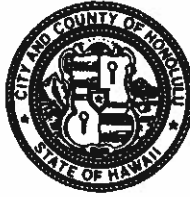


DEPARTMENT OF BUDGET AND FISCAL SERVICES  
**CITY AND COUNTY OF HONOLULU**  
530 SOUTH KING STREET, ROOM 208 • HONOLULU, HAWAII 96813  
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KIRK CALDWELL  
MAYOR



NELSON H. KOYANAGI, JR.  
DIRECTOR

MAUNEL T. VALUBENA  
DEPUTY DIRECTOR

February 4, 2020

The Honorable Joey Manahan, Chair  
and Members  
Committee on Budget  
Honolulu City Council  
530 South King Street, Room 202  
Honolulu, Hawaii 96813

Dear Chair Manahan and Councilmembers:

SUBJECT: Resolution 20-14

The Department of Budget and Fiscal Services (BFS) acknowledges that businesses are valuable to the local economy. However, in matters of property valuation dispute, BFS firmly supports resolution through the appeal process available to every taxpayer.

Revised Ordinances of Honolulu, Section 8-12.1 provides that any taxpayer or owner aggrieved by an assessment, may appeal to the board of review or the tax appeal court. Sand Island Business Association, lessor of the 112 out of the 113 listed parcels, appealed the 2019 assessments to the Tax Appeal Court, and the 2020 assessments to the Board of Review. These appeals are valuation disputes and still active.

Because Sand Island Business Association initiated the appeal process under ROH Section 8-12.1 for both the 2019 and 2020 tax years, it is BFS's position that its appeals should proceed to conclusion by the Tax Appeal Court and Board of Review, respectively, and not by Council resolution.

If you have any questions, please call me at 768-3901.

Sincerely,

A handwritten signature in black ink, appearing to read "Nelson H. Koyanagi, Jr.", is written over the name in the typed signature block.

Nelson H. Koyanagi, Jr., Director  
Budget and Fiscal Services

APPROVED:

A handwritten signature in black ink, appearing to read "Roy K. Ahemiya, Jr.", is written over the name in the typed signature block.  
Roy K. Ahemiya, Jr.  
Managing Director

DEPT. COM. 86

**BUDGET**

20 FEB 4 PM 3:47 CITY CLERK  
20 FEB 4 PM 3:09 CITY CLERK